**THE HONOURABLE SRI JUSTICE J. CHELAMESWAR**
**AND**
**THE HONOURABLE SRI JUSTICE D. APPA RAO**

**W.P. Nos. 19549 of 2006 and 19713 of 2006**

**Dated: 27-09-2006**

**W.P. No. 19549 of 2006**

Between:-

M/s Hotel Grand Alpha, Main Road, Gajuwaka, Visakhapatnam, represented by its Proprietrix, Pooja Vaswani.

…Petitioner

And

The Commercial Tax Officer, Steel Plant Circle, Visakhapatnam.

..Respondent

**W.P. No. 19713 of 2006**

Between:-

M/s Hotel Grand Alpha, Main Road, Gajuwaka, Visakhapatnam, represented by its Proprietrix, Pooja Vaswani,

..Petitioner

And

The Commercial Tax Officer, Steel Plant Circle, Visakhapatnam.

..Respondent

**THE HONOURABLE SRI JUSTICE J. CHELAMESWAR**
**AND**
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**W.P. Nos. 19549 of 2006 and 19713 of 2006**

**COMMON ORDER** (per Hon'ble Sri Justice J. Chelameswar)

These two writ petitions are filed by the same petitioner for a proprietary concern.

By the two orders impugned in these two writ petitions, dated 24.08.2006, the respondent assessed the tax liability of the petitioner, under Andhra Pradesh Value Added Tax Act, 2005 and also imposed a penalty. It appears that the petitioner was called upon by the respondent to file his objections for the proposed assessments. The petitioner could not file his objections within the time stipulated in the show cause notice. But, however, it appears that the petitioner filed a letter seeking some more time for filing his objections on the grounds set out in the said letter. Without considering the request of the petitioner, these impugned orders came to be passed. Neither there is any categorical finding that the ground on which the petitioner sought time is untenable, nor there is any reference to the letter of the petitioner, in the orders impugned in the writ petitions.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we deem it appropriate to dispose of both these writ petitions at the admission stage, quashing both the impugned orders, however, directing the petitioner and the respondent to treat the impugned orders as show cause notice for the relevant period indicated therein, both regarding the proposals of tax liability

and penalty. The petitioner shall file his objections, if any, within a period of two weeks from today, before the respondent and the respondent shall consider such objections and pass appropriate orders in accordance with law.

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J. CHELAMESWAR, J

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D. APPA RAO, J

27th September, 2006
vp